



# TOT Enforcement & Revenue Collection Program Update

## Fall 2012

**Background:** In August 2011, the Town of Mammoth Lakes implemented an aggressive Transient Occupancy Tax (TOT) Enforcement and Revenue Collection Program. TOT collection, compliance and enforcement are critical components to the success of our resort community. The TOT Enforcement and Revenue Collection Team, made up of staff from the Community Development and Finance Departments is dedicated to implementing this high priority program directed by the Town Council. The TOT Team works closely with the "TOT Committee," who represents the Town's lodging community, to discuss progress, new issues and ideas, as well as program improvements.

**The Town has received 137 new TOT certificates since the program began in August 2011!**

This is a huge increase from the average of 10 TOT Certificates per year that the Town normally receives.

**Want to know who all of the new (and old) remitters are?**

The list of TOT remitters with Business Tax and TOT Certificates is now online! You can download this data table that details approximately all 600 TOT remitters in Town as of June 2012. This includes single unit owners, hotels, campgrounds, and management companies. The table includes rental unit, property name, address, and owner.

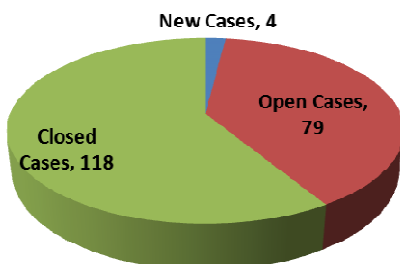
You can find the table here: <http://www.ci.mammoth-lakes.ca.us/DocumentCenter/Home/View/3002>.

**Enforcement.** The Town is actively enforcing TOT requirements. Staff conducts web and field research on an ongoing basis to find potential TOT violations. Violations are processed with warning letters, citations, and legal action.

**Assessments/Audits.** The Town has assessed 26 properties for back taxes. The Finance Department is

working with property owners to arrange appeal hearings and payment options. The audit program is moving forward and staff is scheduling audits on a monthly basis.

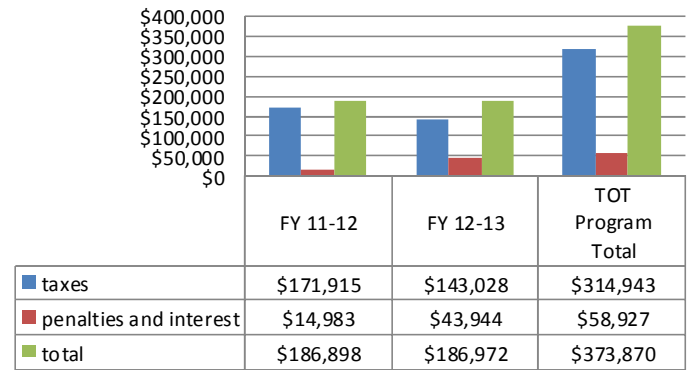
**Enforcement Case Statistics**  
As of October 15, 2012



### TOT Revenue Collection Activity

The Town has received **\$373,870** in NEW TOT remittance since the TOT Enforcement and Revenue Collection program began in August 2011!

### TOT Revenue Collection



### Find out if your property is zoned for transient rentals!

Staff has developed a web application to help property owners, realtors, property management companies, and other members of the public determine whether or not transient rentals are permitted. Use the link below to search by address, APN, or complex name to find your property online at:

<http://gis.mono.ca.gov/TOT/>

### Coming Soon...

**October-November:** The Town will continue with enforcement, assessments, and audits and will automate the TOT payment system to streamline the remitting process. The Town will also begin preparing for the next winter season by issuing press releases, conducting public outreach, and continuing with the Enforcement and Revenue Collection Program.

### Find Out More About TOT!

TOT is important to maintaining our community's vitality!

Find us here:

[www.ci.mammoth-lakes.ca.us](http://www.ci.mammoth-lakes.ca.us)

[tot@ci.mammoth-lakes.ca.us](mailto:tot@ci.mammoth-lakes.ca.us)

(760) 934-8989 ext. 275

Town e-News: <http://www.ci.mammoth-lakes.ca.us/list.aspx>

